

	the objections to the preliminary assessment roll of all persons interested, who may appear and offer proof in relation thereto.
Action by governing body.	Then or thereafter, the governing body shall either annul or sustain or modify in whole or in part the prima facie assessment as indicated on said roll, either by confirming the prima facie assessment against any or all lots or parcels described therein, or by cancelling, increasing or reducing the same, according to the special benefits which said governing body decides each of said lots or parcels has received or will receive on account of such improvement, except that assessments against railroads made because of contract or franchise obligations to pay a portion of cost shall be in accordance with such obligations. If any property which may be chargeable under this act shall have been omitted from said preliminary roll or if the prima facie assessment has not been made against it, the governing body may place on said roll an apportionment to said property. The governing body may thereupon confirm said roll, but shall not confirm any assessment in excess of the special benefits to the property assessed and the assessments so confirmed shall be in proportion to the special benefits, except as hereinabove provided in the case of franchise obligations of railroads. Whenever the governing body shall confirm an assessment for a local improvement, the clerk of the municipality shall enter on the minutes of the governing body and on the assessment roll, the date, hour, and minute of such confirmation, and from the time of such confirmation the assessments embraced in the assessment roll shall be a lien on the property against which the same are assessed of the same nature and to the same extent as county and city or town taxes and superior to all other liens and encumbrances. After the assessment roll is confirmed a copy of the same shall be delivered to the tax collector of the municipality.
Assessments against railroads shall accord with contract.	
Omitted property placed on roll.	
Action by governing body.	
Limitation.	
Assessments proportioned to special benefits.	
Entry of confirmation.	
Liens to attach from confirmation.	
Delivery of assessment roll to tax collector.	
Appeals to be made within ten days.	
Written notice of appeal.	
Statement of basis of appeal.	
Trial on appeal.	
Remedy by appeal exclusive.	
	SEC. 19. <i>Appeal to Superior Court.</i> If the owner of, or any person interested in, any lot or parcel of land against which an assessment is made is dissatisfied with the amount of such assessment he may, within ten days after the confirmation of the assessment roll, give written notice to the mayor or clerk of the municipality that he takes an appeal to the Superior Court of the county wherein such municipality is situated, in which case he shall within twenty days after the confirmation of the assessment roll serve on said mayor or clerk a statement of facts upon which he bases his appeal. The appeal shall be tried as other actions at law. The remedy herein provided for any person dissatisfied with the amount of the assessment against any property of which he is the owner or in which he is interested shall be exclusive.